

## ABSTRACT

There are provided an enterprise evaluation device and an enterprise evaluation program capable of performing relative evaluation of profit-earning capacity of intellectual asset including such as patents, know-how, bland, and management efficiency in each enterprise under a condition not depending on the enterprise size or intellectual resource profit value. The enterprise evaluation device includes: financial affair information acquisition means for acquiring a total asset, manufacturing/sales profit, royalty income of patent and the like, financial asset, profitability of the financial asset, tangible fixed asset, and profitability of tangible fixed asset of an enterprise from a financial affair database containing enterprise financial affair information; intellectual asset profit calculation means for calculating the intellectual asset profit by subtracting a value obtained by multiplying the financial asset by profitability of the financial asset and a value obtained by multiplying the tangible fixed asset by profitability of the tangible value from the sum of the acquired manufacturing/sales profit and the royalty income of patents and the like; intellectual asset profitability calculation means for calculating intellectual asset profitability by dividing the calculated intellectual asset profit by the total asset; and output means for outputting the calculated intellectual asset profitability to display means or the like. By notifying the calculated intellectual asset profitability to a user, the user can relatively compare the intellectual asset profitability of each enterprise.